



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

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## Findings in the audit of the Fortieth Judicial Circuit, City of Pineville Municipal Division

Background	On June 7, 2012, the Office of the State Auditor received substantial, credible evidence from the McDonald County Prosecuting Attorney alleging missing monies at the City of Pineville Municipal Division. Because of the severity of the allegations, the State Auditor activated the Auditor's Swift Assessment Program to gather evidence and ensure its preservation.
Missing Monies	Between June 2010 and May 2012, cash receipts totaling at least \$19,648 were received but not deposited. In addition, some essential records documenting amounts received and case and ticket dispositions could not be located. These problems along with correspondence with several defendants indicated additional funds totaling at least \$1,648 could also be missing.
Accounting Controls and Procedures	Money handling duties were not adequately segregated from recording transactions, and there was no independent supervisory review of the former Court Clerk's work. There was no independent review to ensure manual receipt slips were properly entered in the Justice Information System (JIS) and subsequently deposited, receipts were not recorded timely or deposited timely and intact, and manual receipt slips were not always issued in numerical sequence. The method of payment was not always recorded on manual receipts slips and did not always match the JIS. Receipt slips were not issued for 52 checks and money orders totaling \$11,006 on hand on June 7, 2012, although dates on these items ranged from December 2005 to May 2012. The former Court Clerk did not always issue warrants in accordance with the Municipal Judge's procedures and did not generate a list of unpaid fines and costs for the Judge's review. The former Court Clerk adjusted the amount of fines and costs in the JIS without obtaining independent approval, and some adjustments were not adequately documented. A monthly list of all cases heard was not prepared and filed with the city, as required by state law.
Municipal Division Procedures	Neither the city Marshal's office nor the municipal division adequately accounted for the numerical sequence and ultimate disposition of traffic tickets issued, and some tickets issued were not recorded in the JIS. Procedures were not in place to ensure ticket information entered in the JIS was always approved by the City Prosecutor. Audit staff identified 48 instances in which ticket information entered in the JIS by the former Court Clerk did not agree with the information in the defendant's case file or with the City Prosecutor's list of amended and dismissed tickets. The former Court Clerk did not consistently or accurately document the final disposition of each case on the court dockets in the JIS, and the Municipal Judge did not review and document his approval of some court dockets. The municipal division and the city do not have adequate ongoing procedures to track tickets issued on state or federal highways located in the city, and the related fines and court costs collected, to determine whether excess revenues should be remitted to the state in accordance with state law.

In the areas audited, the overall performance of this entity was **Poor**.\*

American Recovery and  
Reinvestment Act  
(Federal Stimulus)

The Fortieth Judicial Circuit, City of Pineville Municipal Division did not receive any federal stimulus monies during the audited time period.

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.